

Sample article for organizations to use to reach customers

Post the following informative article about the Health Care Coverage on your websites and/or use in other communication vehicles.

Health Care Coverage Now Reported on your 2011 W-2s is not taxable

The Affordable Care Act indicates that employers are now required to report the cost of employer-sponsored group health plan coverage on the Form W-2, *Wage and Tax Statement*. This new reporting requirement is for information only, to inform you about the cost of your health coverage. It **does not** mean that your employer-provided health care coverage is now subject to tax.

Some employers will report the cost in Box 12 of your 2011 Form W-2 using Code DD. However, some employees may not see it yet since many employers are under “transition relief” and aren’t required to report this amount on the W-2 until further notice from IRS. One of the forms of relief is specifically for smaller employers. Any employer that files fewer than 250 Forms W-2 for 2011 (generally furnished in 2012) will not be subject to this requirement for 2012.

In news release [IR 2011-31](#), the IRS issued interim guidance [Notice 2011-28](#), that explained which employers are eligible for relief and how the informational reporting should be performed by employers subject to the requirement. The IRS is also requesting comments on this interim guidance.

[Notice 2010-69](#), issued last fall, made this requirement optional for all employers for the 2011 Forms W-2 (generally furnished to employees in January 2012).

You can see more information about this W-2 reporting and about other tax provisions in the Affordable Care Act on the [ACA pages of IRS.gov](#).

NOTE TO EDITOR: *Below are links to www.irs.gov for more information about the Affordable Care Act:*

[You Tube video](#) –The IRS is deferring the requirement for employers to report the value of your health insurance coverage on your W-2. Find out how and when it will be implemented.

Affordable Care Act – information in [English](#) and [Spanish](#)